

Item 2.02 Results of Operations and Financial Condition.

On February 15, 2018, CBS Corporation issued a press release announcing earnings for the fourth quarter and year ended December 31, 2017. A copy of the press release is furnished herewith as Exhibit 99 and is incorporated by reference herein in its entirety.

The information furnished pursuant to this Item 2.02, including Exhibit 99, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities under that Section and shall not be deemed to be incorporated by reference into any filings under the Securities Act of 1933 or the Securities Exchange Act of 1934.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following Exhibit is furnished as part of this Report on Form 8-K:

Exhibit Number	Description of Exhibit
99	<u>Press release of CBS Corporation, dated February 15, 2018, announcing earnings for the fourth quarter and year ended December 31, 2017.</u>

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CBS CORPORATION
(Registrant)

By: /s/ Joseph
R.
Ianniello
Name:
Joseph R.
Ianniello
Title:
Chief
Operating
Officer

Date: February 15, 2018